



**Court Services and Offender Supervision Agency
for the District of Columbia**

OPERATIONAL INSTRUCTION

Operational Instruction MA-2006-51-1

Effective: January 19, 2006

Approved: *Jim Williams*

Jim Williams

Associate Director, Office of
Management & Administration

Employee Transit Subsidy

I. COVERAGE

This Operational Instruction is issued pursuant to the Court Services and Offender Supervision Agency's (CSOSA's) Policy Statement 5200. It supercedes Employee Transit Subsidy Operational Instruction MA-2005-51-1 dated May 5, 2005. It provides guidelines and procedures in the process of procurement, certification, distribution, inventory and audit control of the Metrochek transit subsidy benefit via both paper fare and the Washington Metropolitan Area Transit Authority's (WMATA's) SmarTrip system. Policy Statement 5200 establishes CSOSA's transit subsidy program and sets forth eligibility and benefit requirements.

II. GUIDELINES

A. CSOSA Transit Subsidy Program Procedures

CSOSA staff who meet eligibility requirements may participate in the WMATA transit subsidy program to recover the approximate cost of commuting to and from work up to prescribed limits when using certain area bus, rail and vanpool commuter services such as MARC, VRE, Metro-rail and Metro-bus. As of December 31, 2001, the Transportation Equity Act for the 21st Century stipulates that the benefit amount shall not exceed \$105 per month.

Participating CSOSA staff must certify their commuting costs quarterly and must use the transit benefit only for their own commute to and from work. Supervisors must review and approve, by signature, each CSOSA Transit Subsidy Request Form (Appendix A). Forms must be submitted to the CSOSA Transit Subsidy distribution office within the Office of Financial Management (OFM). Participating CSOSA staff who abuse the privilege of participation in the transit subsidy program will be subject to disciplinary action. Action taken can include permanent removal from the program, or other actions up to and including removal from employment. The transit benefit will be offered in the form of Metrochek vouchers and distributed as paper fare or electronically transferred to a SmarTrip card up to the amount allowable by law. See Policy Statement 5200 for details on the Metrochek vouchers and SmarTrip cards.

1. Certification Process

Each transit subsidy participant must complete and sign an individual CSOSA Transit Subsidy Request Form each quarter certifying the daily cost of his/her commute to and from work and

the expected number of commuting days each month, not to exceed 19 days a month. Each participant must have an approved Transit Subsidy Request Form on file with the CSOSA distribution office at least two weeks prior to the start of the new quarter. Only new CSOSA employees and employees participating for the first time may submit Transit Subsidy Request Forms to the OFM distribution office at any time and receive the benefit.

a. Registering for the CSOSA Transit Subsidy Program:

1. Obtain a copy of the quarterly CSOSA Transit Subsidy Request Form from the CSOSA Intranet.
2. The CSOSA Transit Subsidy Request Form must include:
 - a) Name of the employee;
 - b) CSOSA organization;
 - c) CSOSA organization location address;
 - d) Method(s) of transportation used;
 - e) Participation in Alternative Work Schedules or telecommuting, if applicable;
 - f) If applicable, the SmarTrip card registration number if transit provider accepts the SmarTrip card and the employee wishes to receive the transit benefit in this manner. The SmarTrip card registration number should be provided each certification period, even if you provided the registration in the prior certification period;
 - g) Allowable commute costs to and from work. Estimated commuting costs must take into account any transit provider discounts, such as discounted bus fare transfers;
 - h) If applicable, must indicate whether commute cost is a fixed weekly/monthly rate;
 - i) Actual commute costs incurred from participation in the Drug Free Workplace Program (DFWP); and
 - j) Signatures of employee and his/her supervisor. Supervisory signature indicates that to the best of the supervisor's knowledge, the information provided by the employee is correct. Supervisors shall question any information presented on the form that does not appear to be accurate.
3. Additional Information to Include on Request Form, if applicable:
 - a) Any employee who commutes using WMATA-based transportation on a part-time basis or plans to attend training/conferences for which non-WMATA transportation will be used, must deduct non-WMATA commuting days on the CSOSA Transit Subsidy Request Form;
 - b) Any employee who attends training/conferences and does not utilize his or her previously allocated transit subsidy benefit to commute to such training should subtract such days from his or her next benefit;
 - c) Employees who are part-time or interns should certify for their exact number of commute days per month; and
 - d) Employees with special circumstances, such as they commute by bicycle or via family members several days a week should subtract such days from their benefit;

- e) Reduction of the monthly distribution amount for AWS, telecommuting, training, conferences or other special circumstances is only applicable when these events cause commuting costs to drop below the agency maximum subsidy amount.
 - 4. The original CSOSA Transit Subsidy Request Form must be provided to the CSOSA distribution office at least two weeks prior to the beginning of quarterly distribution, unless the individual is a new employee or new participant in the Program. New employees and participants may apply for the subsidy at any time.
 - a) If the application is for Metrochek paper fare and is received by the 10th workday of the qualified benefit month, the employee's benefit can be obtained for that month. If the application is received after the 10th workday of the qualified benefit month, the employee must wait until the next benefit month.
 - b) If the application is for the SmarTrip benefit and is received by the 15th day of the qualified benefit month, the employee's benefit will be available for download on the first day of the next benefit month. If the application is received after the 15th of the month, the benefit will be available by Metrochek paper fare the next qualifying month and by SmarTrip each month thereafter.
 - 5. An updated CSOSA Transit Subsidy Request Form must be completed and provided to the CSOSA distribution office anytime there are changes to an employee's commute or commuting costs.
 - 6. Employees whose actual commuting costs are less than the monthly benefit provided, must reduce their benefit request in the following month by the surplus amount. It is the responsibility of the employee to make the reduction by submitting an updated certification form.
 - 7. Separating employees must return unused Metrochek fare to the CSOSA distribution office. Employees separating from the Agency who participate in the transit benefit program must receive signed acknowledgement from the CSOSA Transit Subsidy distribution office following separation instructions outlined on the CSOSA Exit Interview Form.
- b. Program Abuse:

Any employee who abuses the privilege of participation in the transit subsidy program will be subject to disciplinary action. Action taken can include permanent removal from the program, up to and including removal from employment, depending on the facts of each case.

Abuse of the transit subsidy program includes but is not limited to the following: submitting erroneous information on the Transit Subsidy Request Form; utilizing non-WMATA based transportation while collecting the transportation subsidy; requesting reimbursement for erroneous DFWP program participation; and selling or providing the employee's transit

subsidy to anyone. Any revisions or changes to the quarterly CSOSA Transit Subsidy Request Form must be immediately submitted to the CSOSA distribution office. Supervisors who knowingly approve false information will also be subject to disciplinary action.

B. CSOSA Transit Subsidy Program Distribution, Procurement, Inventory and Audit Procedures

Employee distribution and Metrochek/SmarTrip inventory oversight is the responsibility of the CSOSA Transit Subsidy distribution office within OFM. Audit control is the responsibility of the Management and Administration (M&A), Office of Procurement with oversight by the Associate Director, Management and Administration.

1. Distribution Office Procedures

- a. OFM is responsible for coordinating distribution of the transit subsidy for all CSOSA employees.
 1. The distribution office is responsible for controlling and disbursing its Metrochek inventory.
 2. The distribution office must ensure that all Metrochek fare cards and supporting Metrochek and SmarTrip documentation are secured in a locked safe or file cabinet at all times.
 3. The distribution office is responsible for controlling all Metrocheks distributed at field unit locations within its purview.
 4. The distribution office will provide the monthly transit benefit in the form of Metrochek fare cards or electronic transmission to an employee's SmarTrip card.
 5. The distribution office is responsible for ordering Metrochek paper fare and SmarTrip benefits through the WMATA's online SmarTrip system by 15th of each month to allow sufficient time for distribution to employees.
 6. The distribution office should make periodic purchase requests covering no more than two months of Metrochek requirements to reduce risk associated with excess fare card inventory.
 7. The distribution office is responsible for ensuring the accuracy of stated DFWP participation and commute costs.
 8. Employees must present a valid CSOSA picture identification to collect the Metrochek paper fare benefit.
 9. Employees must pick up Metrocheks within the allowable time frame established by the distribution office. The distribution office will begin distribution of Metrochek paper fare to employees the last three (3) workdays of the prior month and the first 10 workdays of each qualified benefit month. Distribution for SmarTrip participants will begin the 1st day of the qualified benefit month and end the final calendar day of the qualified benefit month.

10. The original CSOSA Transit Subsidy Request Form must be provided to the CSOSA distribution office at least two weeks prior to beginning of quarterly distribution, unless the individual is a new employee or new participant in the Program. New employees and participants may apply for the subsidy at any time, although transit subsidy distribution will only occur during specified timeframes.
 11. After the final calendar day of each benefit month any benefits not obtained through the SmarTrip process will be forfeited by the SmarTrip system, returned to CSOSA, and no longer available to the employee.
 12. The distribution office will perform a detailed reconciliation of transit subsidy activity prior to the start of the next month's distribution.
 13. The distribution office must maintain original copies of all approved Transit Subsidy Request Forms.
 14. It is the responsibility of Program participants to ensure the Transit Subsidy Request Form maintained by the distributing office is valid.
- b. Distribution Office Transit Subsidy Procurement Controls, Distribution Mechanics and Accountability
1. Metrochek Fare Card Purchase and Distribution Process
 - a) CSOSA's M&A is responsible for purchasing Metrochek fare cards from WMATA. M&A OFM makes monthly purchases through the WMATA system based on approved purchase requests submitted by the distribution office officiate. The OFM distribution office is responsible for submitting Metrochek paper fare and SmarTrip requests to the Director, OFM, prior to the required 15th day of the month submission through the WMATA system. The request is routed to an OFM Funds Control Manager to ensure appropriateness of purchase and funds availability. The approved request is then forwarded to M&A Procurement, which is where Metrochek paper fare will be delivered. Procurement will verify that requested quantities were correctly received and provide Metrochek paper fare and verification documentation to the distribution office officiate.
 - b) Prior to the monthly distribution period, the distribution office will develop a hard copy list of employees eligible to receive Metrocheks, including the approved method of transportation and allowable benefit amounts, based on the certified amount from the Transit Subsidy Request Form.
 - c) Employees who receive the benefit by Metrochek paper fare, must sign and date the eligible employee list maintained by the OFM distribution office to document receipt of Metrocheks in the amount indicated.
 - d) Employees must present a CSOSA picture identification to collect the Metrochek paper fare benefit.
 - e) Metrocheks will only be distributed to the actual program participant. Supervisors and/or other employees are not authorized to receive Metrocheks on behalf of other employees.

- f) When distribution is not taking place, the OFM distribution office must keep all non-dispersed Metrocheks, employee lists and Transit Subsidy Request Forms in a locked safe or locked file cabinet.

2. SmarTrip Purchase and Distribution Process

- a) M&A Procurement will establish a procurement agreement with WMATA containing the estimated annual CSOSA funds to be used for SmarTrip card purchases. The OFM distribution office is responsible for recording and verifying employee names and approved benefit amounts into the SmarTrip system, based on approved Transit Subsidy Request Forms, by the 15th calendar day of each month. Prior to recording monthly SmarTrip benefit, the purchase request must first be approved by an OFM Funds Control Manager to ensure appropriateness of purchase and funds availability. Upon approval, the CSOSA distribution office Certifying Officer should process the monthly purchase request electronically in the SmarTrip system.
- b) The distribution office must keep copies of monthly SmarTrip reports in a locked safe or file cabinet.
- c) It is the responsibility of the employee to obtain benefit amounts on their SmarTrip card from a specified WMATA kiosk. Benefits not obtained by the final calendar day of each benefit month will be forfeited by the SmarTrip system, returned to CSOSA, and no longer available to the employee.

3. Monthly Inventory Process

- a) The distribution office must keep all non-dispersed Metrocheks, SmarTrip reports, employee lists and Transit Subsidy Request Forms in a locked safe or locked file cabinet.
- b) The distribution office must manually count the amount of fare cards in inventory before distributing the transit benefit for the next month. This information is entered on the monthly Transit Subsidy Inventory Form (Appendix B).
- c) The distribution office must reconcile transit subsidy balances from the prior month to the current balances using the logic of the Transit Subsidy Inventory Form:
 - + Metrochek Balance from Prior Month's Transit Subsidy Inventory Form
 - + New Metrochek Purchases
 - + New SmarTrip Purchases
 - + SmarTrip Metrofare Not Distributed Prior Month (verified by reports from the WMATA SmarTrip system maintained by the distribution office)
 - Metrocheks Distributed in Current Month (verified by current month employee distribution lists maintained by the distribution office)
 - SmarTrip Card Distribution (verified by reports from the WMATA SmarTrip system maintained by the distribution office)
 - + Employee unused paperfare benefit returned
 - = Current Metrochek Paperfare/SmarTrip Balance

- d) The Director, OFM, or their designee, must review and sign the respective Transit Subsidy Inventory Form each month. Their signature indicates that to their knowledge all employees receiving the transit subsidy had valid Transit Subsidy Request Forms on file and that current Transit Subsidy inventory balances are accurate based on SmarTrip reports and a detailed count of paper fare. The Director, OFM, or their designee, should perform a random sampling of Transit Subsidy Request Forms to verify that the amount certified on the form is the actual amount provided to each employee and that the individual was employed by CSOSA during the distribution period.
- e) The approved Transit Subsidy Inventory Form, prior-month employee lists, copies of Metrochek purchases and SmarTrip reports are stapled as a package and placed in the locked safe or locked file cabinet with the Metrochek inventory.
- f) Additional Metrochek paper fare is ordered through the established procurement process, if the current inventory balance is insufficient to cover the next month's distribution.

c. Audit Process

1. Quarterly Audits

In order to ensure proper controls are in place, staff from M&A Procurement and OFM Budget will perform quarterly audits of the transit benefit in the distribution office. The audits will ensure:

- a) Actual Metrochek purchases made by M&A OFM are represented correctly on inventory forms;
- b) Monthly SmarTrip purchases shown on the Transit Subsidy Inventory Form match WMATA SmarTrip reports;
- c) Transit subsidy inventories stated on the latest Transit Subsidy Inventory Form match the actual amount on-hand;
- d) Employees receiving Metrocheks, as indicated on the monthly employee distribution list, and employees receiving the benefit through SmarTrip, as shown on WMATA SmarTrip reports, were actually employed by CSOSA during the period and actually received the subsidy. This may be accomplished through a limited sample;
- e) That the certification amounts listed on the Transit Subsidy Request Form were correctly calculated. This may be accomplished through a limited sample;
- f) That the certification amounts were the actual amounts provided to the employee through comparison to the monthly employee distribution list and WMATA SmarTrip reports. This may be accomplished through a limited sample; and
- g) Proper controls, as outlined in this policy and procedures document, were used in the administration of the Transit Subsidy Program.

2. Audit Results

- a) Audit results attesting to the items listed in C.1., above must be documented, signed and dated by the Auditor using the Transit Subsidy Audit Review Form (Appendix C). The Auditor will provide the distribution office audit results to the Director, OFM, and the Associate Director, M&A, within 30 days after the end of the quarter.

III. ATTACHMENTS

Appendix A. CSOSA Transit Subsidy Request Form

Appendix B. Transit Subsidy Inventory Form

Appendix C. Transit Subsidy Audit Review Form

APPENDIX A
CSOSA TRANSIT SUBSIDY REQUEST FORM

CSOSA Transit Subsidy Request Form
(January, February, March 2005)

Employee Name: _____

CSOSA Organization: _____

Location Address: _____

1. Have you previously participated in CSOSA's Transit Subsidy Program?

2. Name of transportation provider (e.g., Metro-rail, Metro-bus, MARC, VRE, etc.)

3. Do you participate in AWS? Do you participate in the telecommuting program?

4. Do you want to participate in the SmarTrip Card Program?

☐ No ☐ Yes ☐ Yes, Already Participating **If already participating, registration number should still be provided each quarter**

If you want to participate or are already participating, please provide your card registration number?

5. Were you randomly selected and participated in the Drug Free Workplace Program (DFWP) in the last quarter (Oct - Dec, 2004)?
If so, how much was your commuting cost to/from the collection site? (Participation/Commute Cost will be verified).

6. Number of days each month you commute by Public Transportation:

Month	Total Potential Work Days	AWS Days	Planned Days of Telecommuting	Training/Conf. and other Non-Commute Days	Days Eligible For Transit Subsidy	Certification Amount admin use only
January-05	19	-	-	-	=	=
February-05	19	-	-	-	=	=
March-05	19	-	-	-	=	=

7. List your AM and PM commute and the cost of each portion of the trip:

Morning Commute:

Evening Commute:

EXAMPLE:

Morning Commute:

Bus from residence to Addison Rd Metro \$1.20 - Addison Rd Metro/Archives Metro \$2.00

Evening Commute:

Archives Metro/Addison Rd Metro \$2.00 - Bus from Addison Rd Metro to residence \$.35 (with transfer)

Under penalty of perjury, I certify that all the above information is accurate and complete and that the transit subsidy will be used solely for my commute to and from work.

APPENDIX B TRANSIT SUBSIDY INVENTORY FORM

Current Month: _____

A. Metrocheck Paperfare Balance from Prior Month (insert value in letter A to the right) → \$0.00

Previous Month Metrocheck Balances		
Dollar Value	Prior Month Balance	Total Dollar Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00 <small>(insert value in letter A above)</small>

B. Metrocheck Purchase Value + \$0.00

New Metrocheck Purchases		
Dollar Value	Count	Total Purchase Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00 <small>(insert value in letter B above)</small>

C. SmarTrip Purchase Value (insert value in letter C to the right) → + \$0.00

D. SmarTrip Undistributed Balance from 2 Months Prior (insert value in letter D to the right) → \$0.00

E. Net SmarTrip Purchase Value → = \$0.00
(Total C - Total D = Total E)

F. Total Transit Subsidy Value → = \$0.00
(Total A + Total B + Total E = Total F)

G. Actual Metrocheck Paperfare Distribution Value - \$0.00

Actual Monthly Metrochecks Distributed		
Dollar Value	Total Distributed	Total Dollar Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00 <small>(insert value in letter G above)</small>

H. Actual SmarTrip Card Distribution Value (insert value in letter H to the right) → - \$0.00

I. Total Transit Subsidy Distributed = \$0.00
(Total G + Total H = Total I)

J. Employee Unused Paperfare Benefit Returned + \$0.00

Returned Metrocheck Balance		
Dollar Value	Amount Remaining	Total Dollar Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00 <small>(insert value in letter J above)</small>

L. Current Monthly SmarTrip Balance → = \$0.00
(Total C - Total H) = Total K

Prepared By: _____ Date: _____
Name

Verified By: _____ Date: _____
Director, OFM/Designee

APPENDIX C
TRANSIT SUBSIDY AUDIT REVIEW FORM

Transit Subsidy Audit Review Form

Current Month: _____

- ☐ Actual Metrochek purchases made by M&A Procurement are represented correctly on each Monthly Inventory Form.
- ☐ Metrochek inventories stated on the latest Transit Subsidy Inventory Form match the actual amount on-hand.
- ☐ Employees receiving Metrocheks, as indicated on the monthly employee distribution list, and employees receiving the benefit through SmarTrip, as shown on WMATA SmarTrip reports, were actually employed by CSOSA during the period and actually received the subsidy. This was accomplished through a limited sample.
- ☐ The certification amounts listed on the CSOSA Transit Subsidy Request Form were correctly calculated. This was accomplished through a limited sample.
- ☐ The certification amounts were the actual amounts provided to the employee through comparison to the monthly employee distribution list and WMATA SmarTrip reports. This was accomplished through a limited sample.
- ☐ Amounts recorded on the Transit Subsidy Inventory Form for SmarTrip card distribution match amounts reported from the WMATA SmarTrip system.

Certifying Official, OFM

Date

Certifying Official, M&A Management Office

Date